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April 6, 2004

**VIA FACSIMILE AND FEDERAL EXPRESS**

The Honorable Deborah Taylor Tate  
Chairman  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, Tennessee 37243-0505

Re: Nashville Gas Company, a Division of Piedmont Natural Gas Company, Inc.  
Incentive Plan Account (IPA) Audit -- Docket No. 03-00489

Dear Chairman Tate:

In association with Mr. Dale Grimes of the Bass, Berry and Sims Firm, I represent Nashville Gas Company (the "Company") in this proceeding. As I noted in my previous correspondence dated April 1, 2004, Nashville Gas Company (the "Company") is and has been diligently working on a response to the *Notice of Filing By Energy And Water Divisions of the Tennessee Regulatory Authority* filed in this proceeding on March 29, 2004. The Company is nearing completion of its response (which currently includes a written response, three affidavits and multiple attachments) but requires a few more days in which to complete the process. The Company also has been made aware that this matter is on the Authority's agenda for next Monday, April 12, 2004.

Given these facts, and the intervening Easter Holiday, it does not appear reasonably possible for Nashville Gas to complete and file its response with the Authority and for the Authority and the Energy and Water Division to have sufficient time to absorb that response before next Monday. Based upon this conclusion, Nashville Gas Company respectfully requests that the Authority carry its substantive consideration of this matter over from the April 12, 2004 conference to its April 26, 2004 conference.

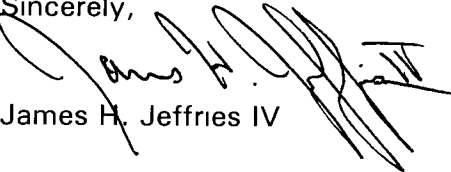
I have discussed this request with Mr. Randal Gilliam, Staff Attorney representing the Energy and Water Division, and he has authorized me to represent to the Authority that he has no objection to and joins in this request to defer consideration of this matter until the April 26, 2004 conference.

Nashville Gas Company respectfully submits that this deferral will not prejudice any party and will facilitate the reasoned resolution of the issues raised in Energy and Water Division's Report and Nashville Gas Company's response thereto.

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Thank you for your consideration of this request. If you have any questions about this matter, I may be reached at the number shown above.

Sincerely,

A handwritten signature in black ink, appearing to read "James H. Jeffries IV", written over the printed name.

James H. Jeffries IV

JHJ/srl

c: Mr. Randal Gilliam  
Mr. Richard Collier  
Mr. Dale Grimes  
Mr. David Carpenter